

INTERNAL REVENUE SERVICE

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The Honorable Tom Latham
U.S. House of Representatives
Washington, D.C. 20515

Attention: Hayden Milberg

Dear Mr. Latham:

This letter is in response to your inquiry dated September 28, 2000, on behalf of your constituent [REDACTED] organization disagrees with the Internal Revenue Service's "policy of allowing the bills sent by Christian Science practitioners for their prayers to be deducted from income taxes as 'medical care expenses.'"

We believe [REDACTED] questions stem from a misunderstanding of the law and the published guidance promulgated thereunder. On November 15, 2000, A. Kathie Kiss from my staff spoke with Hayden Milberg of your staff about how to best respond. As a result of that conversation, we are pleased to provide the following general information, which we hope will be helpful to you when you reply to [REDACTED].

Section 213 of the Internal Revenue Code allows a deduction for expenses paid for medical care. Medical care includes amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body. Several factors, such as the taxpayer's purpose or motive, the effect of purchased goods or services on the illness, and the origin of the expense, are relevant in determining whether an expenditure constitutes medical care. A further question is whether the treatment was so proximate in time to the onset, recurrence, or continuance of the disease or condition as to make the condition the true occasion of the expenditure. *Havey v. Commissioner*, 12 T.C. 409, 411 (1949).

The determination of what is medical care depends on the nature of the services rendered, not on the experience, qualifications, or title of the person rendering them. *Wendell v. Commissioner*, 12 T.C. 161, 163 (1949). Once it is determined that the nature of the service is medical, the deductible expense includes payments for services rendered by physicians, surgeons, dentists, optometrists, chiropractors, osteopaths,

qualified psychiatrists and psychologists, authorized Christian Science practitioners, or any other practitioners who perform the service even though they are not required by law to be, or are not (even though required by law) licensed, certified, or otherwise qualified to perform such services. Rev. Rul. 55-261, 1955-1 C.B. 307, as modified by Rev. Rul. 63-91, 1963-1 C.B. 54.

Again, I hope this information is helpful. Please call A. Katharine J. Kiss, Identification Number 50-03990, at (202) 622-4920, if you have any questions.

Sincerely,

Associate Chief Counsel
(Income Tax & Accounting)

By: _____
Robert A. Berkovsky
Chief, Branch 2